## VAT ZERO-RATING: EQUIPMENT PURCHASED FOR MEDICAL/VETERINARY RESEARCH

1. Introduction

1 FINP-004

- 3. Procedures prior to order/purchase
- 3.1 For items of equipment costing over 20,000 (exclusive of VAT) the use of this relief must be sanctioned by the Finance Office. Application must be made in writing by the Head of Resource Centre including:

2 FINP-004